

## ABSTRACT OF THE DISCLOSURE

In formation of a source/drain region of an NMOS transistor, a gate-directional extension region <41a> of an N<sup>+</sup> block region <41> in an N<sup>+</sup> block resist film <51> prevents a well region <11> located under the gate-directional extension region <41a>  
5 from implantation of an N-type impurity. A high resistance forming region, which is the well region <11> having a possibility for implantation of an N-type impurity on a longitudinal extension of a gate electrode <9>, can be formed as a high resistance forming region <A2> narrower than a conventional high resistance forming region <A1>. Thus, a semiconductor device having a partially isolated body fixed SOI structure  
10 capable of reducing body resistance and a method of manufacturing the same are obtained.

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